

Regulation 1621. (Continued)

CERTIFICATE A

**CALIFORNIA SALES TAX EXEMPTION CERTIFICATE
SUPPORTING BILL OF LADING**

Sales of tangible personal property free from sales tax under Section 6385(a) of the California Revenue and Taxation Code.

This is to certify, that the XYZ Company, the purchaser of the tangible personal property described herein, is a common carrier lawfully authorized and permitted to operate as such under the laws of the United States, having been issued (here insert permit or certificate number) by the (here insert name of agency issuing certificate or permit), that the personal property purchased exempt from sales tax reimbursement is to be shipped by the seller via the purchasing carrier's facilities under a bill of lading from (here insert point of origin) to (here insert point of destination), the out-of-state destination, for use by the XYZ Company in the conduct of its business as a common carrier, and that the XYZ Company is legally authorized to transport cargo under the aforementioned common carrier rights over the routes in or through this state by which it will transport the personal property.

This is also to certify that the property purchased will not be used to carry a payload or for any other purpose prior to its delivery at the destination point.

Description of property to be purchased:

Purchaser _____

By _____

Address _____

Date _____

Regulation 1621. (Continued)

CERTIFICATE B

**CALIFORNIA BLANKET SALES TAX EXEMPTION
CERTIFICATE SUPPORTING BILL OF LADING**

Sales of tangible personal property free from sales tax under Section 6385(a) of the California Revenue and Taxation Code.

(Name of Purchaser)

(Address of Purchaser)

This is to certify that the above named company is a common carrier lawfully authorized and permitted to operate as such under the laws of the United States; that the personal property for use in the conduct of our business as a common carrier to be purchased from _____ is to be shipped

(Name of Vendor)

by the seller via our facilities under a bill of lading to an out-of-state destination using routes in or through the State of California over which we are legally authorized to transport cargo; that any property purchased from you for which a bill of lading is issued showing _____ as shipper and

(Name of Vendor)

showing an out-of-state destination will not be used to carry a payload or for any other purpose prior to its delivery at the destination point shown on the bill of lading.

In the event any of the property purchased is used for any purpose prior to its delivery at the out-of-state destination, it is understood that the purchaser is required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property.

Description of property to be purchased:

Purchaser _____

By _____

Title _____

Date _____

Regulation 1621. (Continued)

CERTIFICATE C

CALIFORNIA SALES TAX EXEMPTION CERTIFICATE

Sales of tangible personal property to a foreign air carrier free from sales tax under Section 6385(b) of the California Revenue and Taxation Code.

This is to certify that the purchaser of tangible personal property described herein is a foreign air carrier as that term was defined in Section 1301 of Title 49 of the United States Code on January 1, 1980, and that the sale of tangible personal property to the purchaser is exempt from California state and local sales tax. The tangible personal property shall be or has been transported by the purchaser's facilities to a foreign destination for use by the purchaser in the conduct of its business as a common carrier by air of persons or property.

In the event any of such property is used for any purpose other than that specified in the certificate, it is understood that the purchaser is required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property.

Description of property to be purchased:

Purchaser _____

By _____

Address _____

Date _____

Regulation 1621. (Continued)

CERTIFICATE D

**CALIFORNIA BLANKET SALES TAX EXEMPTION CERTIFICATE
SUPPORTING EXEMPT PURCHASES UNDER
SECTION 6357.5 - AIR COMMON CARRIERS**

Sales of aviation fuel or petroleum products to an air common carrier (including a foreign air carrier) free of sales tax under Section 6357.5 of the California Revenue and Taxation Code.

1. Purchasing Common Carrier: _____
2. Fuel Exemption Registration No.
or Seller's Permit No. of Purchaser: _____
3. Flight No.: _____
4. Final Destination: _____
5. Airport Where Loaded: _____
6. Description of Property Purchased: _____
7. Retailer: _____

The undersigned certifies that the purchaser of the tangible personal property described above is an air common carrier or foreign air carrier lawfully operating as such, and that the aviation fuel or other petroleum product described above which is purchased exempt from sales tax is to be consumed on a flight to a foreign destination or shipped to a foreign destination for use by said Company in the conduct of its business as an air common carrier, and that the undersigned purchasing carrier is lawfully engaged in transporting persons or cargo as an air common carrier or foreign air carrier operating under authority of the Federal Aviation Administration.

In the event any of such property is used for any purpose other than that specified in this certificate, it is understood that the purchaser is required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property. To qualify for the exemption a common carrier who is not otherwise required to hold a valid seller's permit must register with the Board and obtain a fuel exemption number no later than 45 days after taking the fuel on board.

This certificate will remain valid and in effect until revoked by the purchaser in writing. However, this certificate will not be valid for sales of fuel or other petroleum products loaded onto flights of which the seller is aware the final destination is not a foreign destination.

Purchaser: _____
(Company Name)

Signed By: _____ Date: _____
(Signature of Authorized Agent)

Title: _____
(Owner, Partner, Purchasing Agent, etc.)

Regulation 1621. (Continued)

CERTIFICATE E

**EXEMPTION CERTIFICATE
SUPPORTING EXEMPT FUEL PURCHASES
UNDER SECTION 6385(c) - WATER CARRIERS**

Sales of petroleum products free of sales tax under Section 6385(c) of the California Revenue and Taxation Code.

1. Purchasing Common Carrier: _____
2. Fuel Exemption Registration No.
or Seller's Permit No. of Purchaser: _____
3. Vessel Name: _____
4. Voyage No: _____
5. Port of Loading: _____
6. Delivery Date: _____
7. First Out-of-State Destination: _____
8. Retailer of the Petroleum Product: _____
9. *Invoice No. of Purchase: _____
(*To be completed by retailer.)

ANALYSIS		
	FUEL OIL BUNKER C/ MDO/ HFO MGO (METRIC TONS)	OTHER PETROLEUM PRODUCTS (GALLONS)
10. Quantity consumed to first out-of-state destination.	_____	_____
11. Quantity used while in port	_____	_____
12. Total of Lines 10 and 11 above.	_____	_____
13. Quantity on board on arrival at port.	_____	_____
14. Quantity subject to sales tax [Line 12 less Line 13. If Line 13 is more than Line 12, show zero (0).]	_____	_____
15. Quantity loaded this loading.	_____	_____
16. Quantity shown on Line 14 above.	_____	_____
17. Quantity exempt from sales tax (Line 15 less Line 16.)	_____	_____

The undersigned certifies that it is a common carrier lawfully operating as such, and that the fuel oil or other petroleum products purchased exempt from sales tax reimbursement are to be shipped to an out-of-state destination for use by said Company in the conduct of its business as a common carrier, and that the undersigned purchasing carrier is lawfully engaged in transporting cargo as a common carrier over the route in this state by which it will transport the fuel oil or other petroleum products. In the event any of such property is used for any purpose other than that specified in the certificate, it is understood that the purchaser is required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property. To qualify for the exemption, a common carrier who is not otherwise required to hold a valid seller's permit must register with the Board of Equalization and obtain a fuel exemption number no later than 45 days after taking the fuel on board.

Purchaser: _____
(Company Name)

Signed By: _____ Date: _____
(Signature of Authorized Agent)

Title: _____
(Owner, Partner, Purchasing Agent, etc.)